

COUNTY EXECUTIVE'S 2007 BUDGET**DEPT:** COUNTY TREASURER**UNIT NO.** 3090**FUND:** General - 0001**OPERATING AUTHORITY & PURPOSE**

Pursuant to Section 59.25 of the Wisconsin Statutes, this Department receives all monies which belong to, or are deposited in trust with the County of Milwaukee; pays out all monies on order of the County Board, or as otherwise provided by law or ordinances; transmits State taxes, fees and revenues from other charges to the State Treasurer;

collects and enforces the collection of delinquent property taxes; acts as custodian of the Employees' Retirement System; provides for the daily cash requirements of Milwaukee County; and invests County appropriations not needed immediately in low risk short-term and mid-term investments.

BUDGET SUMMARY				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Personal Services (w/o EFB)	\$ 372,244	\$ 406,638	\$ 424,245	\$ 17,607
Employee Fringe Benefits (EFB)	235,604	234,586	336,006	101,420
Services	176,404	196,964	211,839	14,875
Commodities	8,939	6,600	14,968	8,368
Other Charges	544,197	237,500	337,500	100,000
Debt & Depreciation	0	0	0	0
Capital Outlay	6,609	0	0	0
Capital Contra	0	0	0	0
County Service Charges	160,692	173,819	135,980	(37,839)
Abatements	(170,009)	(156,344)	(124,452)	31,892
Total Expenditures	\$ 1,334,680	\$ 1,099,763	\$ 1,336,086	\$ 236,323
Direct Revenue	2,543,027	1,246,500	1,407,000	160,500
State & Federal Revenue	0	0	0	0
Indirect Revenue	0	0	0	0
Total Revenue	\$ 2,543,027	\$ 1,246,500	\$ 1,407,000	\$ 160,500
Direct Total Tax Levy	(1,208,347)	(146,737)	(70,914)	75,823

ADDITIONAL COSTS NOT INCLUDED IN TAX LEVY*				
Account Summary	2005 Actual	2006 Budget	2007 Budget	2006/2007Change
Central Service Allocation	\$ 0	\$ 0	\$ 0	\$ 0
Courthouse Space Rental	70,272	73,232	72,873	(359)
Tech Support & Infrastructure	32,325	37,574	26,034	(11,540)
Distribution Services	3,186	3,831	4,712	881
Telecommunications	2,464	2,853	2,104	(749)
Record Center	1,436	1,447	309	(1,138)
Radio	0	0	0	0
Computer Charges	12,074	13,801	4,899	(8,902)
Applications Charges	24,738	23,606	10,863	(12,743)
Total Charges	\$ 146,495	\$ 156,344	\$ 121,794	\$ (34,550)
Direct Property Tax Levy	\$ (1,208,347)	\$ (146,737)	\$ (70,914)	\$ 75,823
Total Property Tax Levy	\$ (1,061,852)	\$ 9,607	\$ 50,880	\$ 41,273

* These costs are included in other departmental and non-departmental budgets. They are reflected here to show the "total" amount of tax levy support for this Department.

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PERSONNEL SUMMARY				
	2005 Actual	2006 Budget	2007 Budget	2006/2007 Change
Personal Services (w/o EFB)	\$ 372,244	\$ 406,638	\$ 424,245	\$ 17,607
Employee Fringe Benefits (EFB)	\$ 235,604	\$ 234,586	\$ 336,006	\$ 101,420
Position Equivalent (Funded)*	9.0	8.9	9.0	0.1
% of Gross Wages Funded	100.0	98.8	100.0	1.2
Overtime (Dollars)**	\$ 1,464	\$ 0	\$ 0	\$ 0
Overtime (Equivalent to Position)	0.0	0.0	0.0	0.0

* For 2005 Actuals, the Position Equivalent is the budgeted amount.

** Delineated for information. (Also included in personal services.)

PERSONNEL CHANGES				
Job Title/Classification	Action	Number of Positions/ Total FTE	Division	Cost of Positions (Excluding Fringe Benefits)
None				
			TOTAL	\$ 0

MISSION

In its functions of cash receipt and disbursement, property tax services and investment program, the Milwaukee County Treasurer's Office will provide prompt, high-quality services to sustain the overall operation of County government for the benefit of its citizens.

BUDGET HIGHLIGHTS

- Personal Services expenditures without fringe benefits increases by \$17,607, from \$406,638 to \$424,245. Funded positions increase by 0.1 to 9.0 FTEs due to the vacancy and turnover adjustment.
- In 2007, Unpaid Personal Property Tax Chargebacks increase \$100,000 from \$200,000 to \$300,000 based on actual experience.
- Interest collected on delinquent property taxes increases \$165,000, from \$1,235,000 to \$1,400,000. For 2007, the number of notices processed is anticipated to be 6,400, which is 2,400 more than in 2006. These increased figures are the result of an aggressive campaign to collect delinquent taxes in 2007.
- The administrative costs remain unchanged at \$250 per foreclosure and \$150 for delinquent

property listings. Total revenue related to these fees is maintained at \$6,500.

- Advertising increases by \$16,000, from \$9,000 to \$25,000. This increase is attributed to the publishing of unclaimed funds in odd years only. Advertising for foreclosures is required by State Statute.
- \$75,000 is budgeted for administrative fees for investment of the County's short-term cash deposits.
- Recent State legislation has expanded the Tax Return Intercept Program (TRIP) to include the collection of delinquent property taxes. In order to handle hard-to-collect delinquent property taxes, the Treasurer's office will begin a TRIP Pilot Program in 2007 to measure its cost-effectiveness.
- All departments are required to operate within their expenditure appropriations and their overall budgets. Pursuant to Section 59.60(12), Wisconsin Statutes, "No payment may be authorized or made and no obligation incurred against the county unless the county has sufficient appropriations for payment. No payment may be made or obligation incurred against an appropriation unless the director first

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certifies that a sufficient unencumbered balance is or will be available in the appropriation to make the payment or to meet the obligation when it becomes due and payable. An obligation incurred and an authorization of payment in violation of this subsection is void. A county

officer who knowingly violates this subsection is jointly and severely liable to the county for the full amount paid. A county employee who knowingly violates this subsection may be removed for cause."

ACTIVITY AND STATISTICAL SUMMARY				
	2005 <u>Budget</u>	2005 <u>Actual</u>	2006 <u>Budget</u>	2007 <u>Budget</u>
Checks Issued	170,000	139,690	170,000	170,000
Receipts Issued: Property Taxes	5,000	4,698	5,000	5,000
Lost Checks and Forgeries Processed	200	162	200	200
Tax Delinquent Notices Processed	6,000	6,100	4,000	6,400
Unpaid Property Taxes Submitted to Treasurer*	2,800	2,734	2,800	2,800
Number of Parcels with Bankruptcy Claims, Petitions for Foreclosure	175	159	200	200
Forms Furnished to Municipalities	160,000	884,554	160,000	800,000

*In the past, Unpaid Property Taxes submitted to Treasurer were expressed in dollar amounts. This table reflects counts rather than dollar amounts.